

Law Enforcement Support Office

2002 National Conference

Memorandum of Agreement (MOA) and Other Issues

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General Counsel

Agenda

- Eligibility Criteria
- Single Audit Act
- Property Restrictions
- Special Item Rules

Eligibility Criteria

DLA Definition

- Government Agencies
- Enforcement of Federal, State and Local Laws
- Compensated Law Enforcement Officers
- Power of Arrest and Apprehension

Single Audit Act (SAA)

- Required When Federal Financial Assistance (Including Donated Personal Property) is Provided
- All Awards to a Non-Federal Agency Assigned a Single Catalog of Federal Domestic Financial Assistance (CFDA) Number
- Audit of All Financial Statements and “Major” Federal Programs
 - Generally Performed by Independent Public Auditor or State Auditor

SAA (Cont.)

- “Major Federal Program”
 - Determined Using “Risk-Based” Approach
 - Type A (Large \$) and Type B (\$100K Threshold)
- Financial Statements Reviewed for All Programs Receiving Federal Assistance, Regardless of Size
 - Financial Statements of Smaller Programs May be “Rolled Up” Into Larger Statements for Review
- Audits Intended to Ensure Programs Operate Properly and Internal Controls In Place
- DLA Can Request Separate Audit If Necessary

SAA (Cont.)

- Property Valuation – Fair Market Value at Time of Receipt or Assessed Value Provided by Federal Agency
 - DoD Uses Acquisition Value
- Document Retention – Check with State Auditor; OMB Circular A-133 Requires Retention for Three Years After Submission of Audit Report
- CFDA Number – DLA in Process of Obtaining

SAA (Cont.)

- DLA Will:
 - Provide Technical Advice – BUT Each State's Auditor or Other Cognizant Authority Will Dictate How Compliance is Handled
 - Notify States of the CFDA and DLA's Need to See SAA Report Including Each LEA
- Useful Websites
 - <http://harvester.census.gov/sac> (Federal Audit Clearinghouse)
 - www.dodig.osd.mil/audit/apo/main.html (DoDIG Single Audit Act Website)
 - www.whitehouse.gov/omb/circulars (Current OMB Circulars)

Property Restrictions

- Cannot Be Obtained for the Purpose of Sale, Lease, Rent, Exchange, Barter, to Secure a Loan, or to Otherwise Supplement Normal State/LEA Budgets
- One Year Rule - Property Must Be Put Into Use Within One Year of Receipt and Utilized for a Minimum of One Year, Unless the Condition Renders It Unusable

Special Item Rules

- Five Year Rule for Maintenance of Aircraft
- Through the State Coordinator, LEAs May Trade Aircraft and FSCAP to Other LEAs, If Maintained IAW FAA Guidelines and With Maintenance and Repair Documentation.
- Disposal of Commerce Control List Items/Munitions List Items When Detailed in State Plan and Only Those Items That Do Not Require Demilitarization

Resources and Questions

- DLA LESO Homepage:
<http://www.leso.hq.dla.mil/CmisWeb/Default.html>
- National Law Enforcement And Corrections Technology Center Homepage: <http://www.nlectc.org>
- QUESTIONS